

By: Darby, Otto, Cook, Bonnen of Brazoria,
Israel

H.B. No. 2083

Substitute the following for H.B. No. 2083:

By: Wray

C.S.H.B. No. 2083

A BILL TO BE ENTITLED

AN ACT

relating to the determination of the appraised value of property
for purposes of an ad valorem tax protest or appeal.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 23.01, Tax Code, is amended by adding
Subsection (f) to read as follows:

(f) The selection of comparable properties and the
application of appropriate adjustments for the determination of an
appraised value of property by any person under Section 41.43(b)(3)
or 42.26(a)(3) must be based on the application of generally
accepted appraisal methods and techniques. If a sufficient number
of comparable properties are not located in the county, comparable
properties in other counties may be used for purposes of this
subsection. Adjustments must be based on recognized methods and
techniques that are necessary to produce a credible opinion.

SECTION 2. This Act takes effect January 1, 2016.